

**THE ONLINE AUDITOR GENERAL'S REPORT  
ACCEPTANCE AMONG PUBLIC SERVANTS IN MALAYSIA:  
AN EMPIRICAL INVESTIGATION THROUGH  
TECHNOLOGY ACCEPTANCE MODEL (TAM)**

**By**

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## ABSTRACT

This quantitative research paper entitled The Online Auditor General's Report Acceptance Among Public Servants In Malaysia : An Empirical Investigation Using the Technology Acceptance Model (TAM), aims to determine the effect of perceived ease of use (PEU) and perceived usefulness (PU) as the independent variables on actual system use on acceptance of Online Auditor General's Report among Public Servants (AC). Respondents for this study comprised 168 of Public Servantss from four ministry in Putrajaya. Four ministry are Ministry of Health, Ministry of Education, Ministry of Internal Affairs and Prime Minister Department. Data were analyzed using SPSS version 17. Tests conducted were Pearson correlation and multiple regressions. The correlation between independent variable PEU and BI is 0.586 or 58.6% correlated and the significant value is  $p < 0.01$ . They are highly correlated. The correlation between independent variable PU and BI is 0.593 or 59.3% correlated and the significant value is  $p < 0.01$ . They are correlated. The correlation between PEU and PU is 0.525 or 52.5% is high. The correlation between BI and dependent variable PEU is 0.742 or 74.2% correlated and the significant value is  $p < 0.01$ . They are very highly correlated. The Pearson correlation showed that PEU and PU were correlated with AC. Multiple regressions showed that the results show that PEU is significantly relationship to BI ( $\beta$  value = 0.586,  $p = 0.01$ ). PU is significantly relationship to BI ( $\beta$  value = 0.617,  $p = 0.01$ ). PEU and PU was found to be significantly relationship ( $\beta$  value = 0.761,  $p = 0.01$ ). BI was found to be significantly relationship to AC ( $\beta$  value = 0.441,  $p = 0.01$ ). For the mediation effect, PU mediated the relationship between PEU and BI. With the mediation effect, the PU.PEU to BI,  $\beta$  value = 0.374,  $p = 0.01$ . This shows that  $\beta$  value reduced from 0.586 to 0.374. For the other mediation effect, BI mediated the relationship between PU and AC. With the mediation effect, the PU.BI to AC,  $\beta$  value = 0.441,  $p = 0.01$ . This shows that  $\beta$  value reduced from 0.720 to 0.441. Therefore, BI and PU is the mediator. Recommendations were suggested that National Audit Department make an awareness on Online Auditor General's Report among the Public Servants in Malaysia. Government also must make a regulation that Auditor General's Report is to be use as a guidelines on financial management in public sector. From the pervious Auditor General's Report, it show that the report is indicator of weaknesses in the financial management of public funds. There for, government should use the Auditor General's Report as indicator to make changing the rule and procedures of financial management.

**Key Word:** Technology Acceptance Test, Online Report, Auditor General Report

## ABSTRAK

Kertas kajian kuantitatif ini iaitu Penerimaan Terhadap Laporan Ketua Audit Negara Atas Talian Oleh Pegawai Awam Di Malaysia: Suatu Kajian Empirikal Menggunakan Teori Model Penerimaan Teknologi, bertujuan mengetahui kesan kesedaran kemudahan (PEU) dan kesedaran kebergunaan (PU) sebagai pemboleh ubah bebas terhadap penggunaan sistem yang sebenarnya pada penerimaan Laporan Ketua Audit Negara atas talian di kalangan Pegawai Awam (AC). Responden untuk kajian ini terdiri daripada 168 Pegawai Awam dari empat kementerian di Putrajaya terdiri daripada Kementerian Kesihatan, Kementerian Pelajaran, Kementerian Dalam Negeri dan Jabatan Perdana Menteri. Data dianalisis dengan menggunakan SPSS versi 17. Ujian dijalankan telah korelasi Pearson dan regresi berganda. Korelasi antara PEU dan BI adalah 0.586 atau 58.6% berkorelasi dan nilai signifikan adalah  $p < 0.01$ . Ia berkait rapat. Korelasi antara pemboleh ubah bebas PU dan BI adalah 0.593 atau 59.3% berkorelasi dan nilai signifikan adalah  $p < 0.01$ . Mereka sentiasa bergandingan. Korelasi antara PEU dan PU ialah 0.525 atau 52.5% adalah tinggi. Korelasi antara BI dan PEU pemboleh ubah bersandar adalah 0.742 atau 74.2% berkorelasi dan nilai signifikan adalah  $p < 0.01$ . Mereka sangat berkait rapat. Korelasi Pearson menunjukkan bahawa PEU dan PU yang berkorelasi dengan AC. Ujian regresi berganda menunjukkan bahawa PEU mempunyai kesan signifikan kepada BI (nilai  $\beta = 0.586$ ,  $p = 0.01$ ). PU mempunyai kesan signifikan kepada BI (nilai  $\beta = 0.617$ ,  $p = 0.01$ ). PEU dan PU didapati mempunyai hubungan (nilai  $\beta = 0.761$ ,  $p = 0.01$ ). BI didapati mempunyai kesan signifikan kepada AC (nilai  $\beta = 0.441$ ,  $p = 0.01$ ). Untuk kesan pengantaraan, PU adalah pengantara antara PEU dan BI. Dengan adanya pengantaraan, PU.PEU kepada BI, nilai  $\beta = 0.374$ ,  $p = 0.01$ . Ini menunjukkan bahawa nilai  $\beta$  berkurangan daripada 0.58 kepada 0.374. Untuk kesan pengantaraan yang lain, BI adalah pengantara antara PU dan AC. Dengan adanya pengantaraan, PU.BI kepada AC, nilai  $\beta = 0.441$ ,  $p = 0.01$ . Ini menunjukkan bahawa nilai  $\beta$  berkurangan daripada 0.720 kepada 0.441. Oleh itu, BI dan PU adalah mediator. Adalah dicadangkan supaya Jabatan Audit Negara membuat kempen kesedaran terhadap penggunaan Laporan Ketua Audit Negara atas talian di kalangan Pegawai Awam. Kerajaan juga harus membuat peraturan bahawa Laporan Ketua Audit Negara perlu digunakan sebagai garis panduan mengenai pengurusan kewangan di sektor awam. Laporan Ketua Audit Negara juga ia menunjukkan bahawa laporan tersebut adalah petunjuk daripada kelemahan di dalam pengurusan kewangan dana awam. Untuk itu, kerajaan perlu menggunakan Laporan Ketua Audit Negara untuk mengubah peraturan dan prosedur pengurusan kewangan.

**Kata Kunci:** Model Penerimaan Teknologi, Laporan Atas Talian, Laporan Ketua Audit Negara

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## **List of Abbreviations**

NAD	-	National Audit Department
AGR	-	Auditor General's Report
O-AGR	-	Online Auditor General's Report
TAM	-	Technology Acceptance Model
PU	-	Perceived usefulness
PEU	-	Perceived ease of use
BI	-	Behavioural intention to use
AC	-	Actual System Use : Acceptance of O-AGR
TRA	-	Theory of Reasoned Action
$\beta$	-	Beta Value
KMO	-	Kaiser-Meyer-Olkin
YDPA	-	Yang DiPertuan Agong

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## CHAPTER 1

### INTRODUCTION

#### 1.1. Overview of the Study

This chapter contains information about research background, problem statement, objectives and research questions and the importance of this research study. This will give the reader a precise understanding towards the study.

#### 1.2. Background of the Study

The National Audit Department (NAD) has long been established in Malaysia since 1906. The NAD plays a very important role to ensure that the accountability of government are preserved in line with the mandate given to Auditor General under the provisions of the Federal Constitution and the Audit Act 1957 (Hilmi, Azrul, Iskandar, Sharizal, Aqmar, Zafira & Zulkifli, 2014). The Auditor General had been appointed by *Yang DiPertuan Agong* (YDPA) (the King) accordingly to The Federal Constitution as mention in Article 105.

The Auditor General is responsible for auditing all the government account and any account that related to. Articles 106 and 107 of the Federal Constitution and Section 9 (1) of the Audit Act 1957 requires the Auditor General to audit and submit a report thereon to YDPA and obtain consent before being tabled in Parliament / State Legislatures. Once set, the report will be a public document. Prior to 2013, Auditor General Report (AGR) is presented once a year. Starting in 2013, AGR presented when Parliament is in session or at least 3 times a year as a resolution in the Government Transformation Plan 2.0 - Fighting Corruption. The purpose is so that

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